THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE G.CHANDRAIAH

WRIT PETITION NO.7778 OF 2006

O R D E R (Per the Hon'ble Sri Bilal Nazki, J):

Heard learned counsel for the parties.

The appeal filed by the petitioner was rejected by the Appellate Deputy Commissioner on 29-12-2005 on the ground that 12.5 per cent of the disputed tax under Section 19(1) of the Andhra Pradesh General Sales Tax Act had not been deposited before filing of the appeal. Learned counsel for the petitioner submits that this order was served on the petitioner on 01-03-2006 and on 14-03-2006 he paid the 12.5 per cent of the disputed tax.

After hearing learned counsel for the parties, we feel that since the petitioner has paid the amounts, which were required to be paid for entertaining the appeal, the appellate authority shall restore the appeal on file and decide it on merits after ensuring that the 12.5 per cent of the disputed tax had been paid.

The writ petition is accordingly disposed of. No order as to costs.

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(Bilal Nazki, J)

Dated 20th April, 2006

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(G.Chandraiah, J)

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